

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX APPLICATION NO.4 OF 2000

The Commissioner of Wealth-tax
Bombay City-IX, Bombay .. Petitioner.

V/s.

Master Advait Chaturvedi .. Respondent.

Mr.R.V. Desai, senior counsel with Mr.Pankaj Kapoor
for the petitioner.

None for the respondent.

**CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.**

DATED : 4TH FEBRUARY, 2005.

P.C.

1. Heard learned senior counsel for the petitioner. Perused order of the Income Tax Appellate Tribunal dated August 30, 1990, wherein para 3 reads as under :

"In the present application it is made out that the benefit of the second proviso to rule 3 can be given only in a case where an assessee has got a separate house and not when his share is only one-fourth. This argument does not arise from the order of the Tribunal as there is no finding in the assessment order as to the nature of the property involved. In the circumstances, on the plain language of Rule 3 of the Income tax Rules, we are of the view that the answer to the question proposed by the revenue is self-evident and we hold that no referable

question of law arises from the order of the Tribunal."

2. We do not find any substantial question of law in this application. The application stands dismissed.

(S. RADHAKRISHNAN. J.)

(J.P. DEVADHAR, J.)